

LEGISLATURE OF NEBRASKA
NINETY-NINTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 15
FINAL READING

Introduced by Landis, 46

Read first time January 6, 2005

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 60-3005, 60-3006, 77-5018, 77-5019, 77-5026, and 77-5028,
3 Reissue Revised Statutes of Nebraska, and sections
4 77-202.04, 77-1345.01, 77-1514, 77-5005, 77-5007, and
5 77-5016, Revised Statutes Supplement, 2004; to change
6 procedures relating to valuation of property and changing
7 taxable status of certain property; to change appeal
8 procedures; to change deadlines as prescribed; to change
9 and eliminate provisions relating to the Tax Equalization
10 and Review Commission; to harmonize provisions; to repeal
11 the original sections; to outright repeal section
12 77-5032, Reissue Revised Statutes of Nebraska; and to
13 declare an emergency.
14 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-3005, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 60-3005. (1) The Department of Motor Vehicles shall (a)
4 determine the value when new of passenger cars, trucks, utility
5 vehicles, and vans, weighing up to and including seven tons, and
6 (b) certify such determination to the county treasurer or
7 designated county official pursuant to section 23-186 of each
8 county by November 15 of the prior year. The department shall make
9 a determination for such makes and models of motor vehicles already
10 manufactured or being manufactured and shall, as new makes and
11 models of motor vehicles become available to Nebraska residents,
12 continue to make such determinations. The value when new is the
13 manufacturer's suggested retail price for a new motor vehicle of
14 that year using the manufacturer's body type and model with
15 standard equipment and not including transportation or delivery
16 cost.

17 (2) Any person or taxing official may, within ten days
18 after a determination has been certified by the department, file
19 objections in writing with the department stating why the
20 determination is incorrect.

21 (3) Any affected person may file an objection to the
22 determination of the department not more than fifteen days before
23 and not later than thirty days after the registration date. The
24 objection must be filed in writing with the department and state
25 why the determination is incorrect.

26 (4) Upon the filing of objections the department shall
27 fix a time for a hearing. Any party may introduce evidence in
28 reference to the objections, and the department shall act upon the

1 objections and make ~~an~~ a written order, mailed to the objector
2 within seven days after the order. The final ~~determination~~
3 decision by the department may be appealed. The appeal shall be to
4 the Tax Equalization and Review Commission in accordance with the
5 Tax Equalization and Review Commission Act within thirty days after
6 the written order. In an appeal, the department's determination of
7 the manufacturer's suggested retail price shall be presumed to be
8 correct and the party challenging the determination shall bear the
9 burden of proving it incorrect.

10 (5) The rules, regulations, and orders of the Property
11 Tax Administrator under this section shall remain in effect unless
12 changed or eliminated by the Department of Motor Vehicles.

13 Sec. 2. Section 60-3006, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 60-3006. (1) A veteran of the United States Armed Forces
16 who qualifies for an exemption from the motor vehicle tax under
17 subdivision (2) of section 60-3002 shall apply for the exemption to
18 the county treasurer or designated county official pursuant to
19 section 23-186 not more than fifteen days before and not later than
20 thirty days after the registration date for the motor vehicle. A
21 renewal application shall be made annually not sooner than the
22 first day of the last month of the registration period or later
23 than the last day of the registration period. The county treasurer
24 or designated county official shall approve or deny the application
25 and notify the applicant of his or her decision within twenty days
26 after the filing of the application. An applicant may appeal the
27 denial of an application to the county board of equalization within
28 twenty days after the date the notice was mailed.

1 (2) An organization which qualifies for an exemption from
2 the motor vehicle tax under subdivision (6) of section 60-3002
3 shall apply for the exemption to the county treasurer or designated
4 county official not more than fifteen days before and not later
5 than thirty days after the registration date for the motor vehicle.
6 For a newly acquired motor vehicle, an application for exemption
7 must be made within thirty days after the purchase date. A renewal
8 application shall be made annually not sooner than the first day of
9 the last month of the registration period or later than the last
10 day of the registration period. The county treasurer or designated
11 county official shall examine the application and recommend either
12 exempt or nonexempt status to the county board of equalization
13 within twenty days after receipt of the application. The county
14 board of equalization, after a hearing on ten days' notice to the
15 applicant and after considering the recommendation of the county
16 treasurer or designated county official and any other information
17 it may obtain, shall approve or deny the exemption on the basis of
18 law and of rules and regulations adopted and promulgated by the
19 Property Tax Administrator within thirty days after the hearing.
20 The county board of equalization shall ~~certify its~~ mail or deliver
21 its final decision to the applicant and the county treasurer or
22 designated county official within ~~ten~~ seven days after the ~~hearing~~
23 date of decision. The decision of the county board of equalization
24 may be appealed to the Tax Equalization and Review Commission in
25 accordance with the Tax Equalization and Review Commission Act
26 within thirty days after the final decision.

27 Sec. 3. Section 77-202.04, Revised Statutes Supplement,
28 2004, is amended to read:

1 77-202.04. (1) Notice of a county board of
2 equalization's decision granting or denying an application for
3 exemption from taxation for real or tangible personal property
4 shall be mailed or delivered to the applicant and the county
5 assessor by the county clerk within seven days after the date of
6 the board's decision. Persons, corporations, or organizations may
7 appeal denial of an application for exemption by a county board of
8 equalization. Only the county assessor may appeal the grant of
9 such an exemption by a county board of equalization. Appeals
10 pursuant to this section shall be made to the Tax Equalization and
11 Review Commission in accordance with section 77-5013 within thirty
12 days after the decision of the county board of equalization. The
13 Property Tax Administrator may in his or her discretion intervene
14 in any such appeal pursuant to this section.

15 (2) Any owner may petition the Tax Equalization and
16 Review Commission in accordance with section 77-5013, on or before
17 December 31 of each year, to determine the taxable status of real
18 property for that year if a failure to give notice as prescribed by
19 this section prevented timely filing of a protest or appeal
20 provided for in sections 77-202 to 77-202.25.

21 Sec. 4. Section 77-1345.01, Revised Statutes Supplement,
22 2004, is amended to read:

23 77-1345.01. (1) On or before July 15 in the year of
24 application, the county assessor shall approve or deny the
25 application for special valuation filed pursuant to section
26 77-1345. On or before July 22, the county assessor shall send
27 notification of his or her action to the applicant by regular mail
28 to the address on the application. If the application is approved,

1 the county assessor shall value the land as provided in section
2 77-1344.

3 (2) If the application is denied, the applicant may
4 protest the denial to the county board of equalization on or before
5 August 15. The protest shall be in writing and filed with the
6 county clerk. The county board of equalization shall decide the
7 protest on or before September 15. The county clerk shall mail
8 notice of the board's decision to the applicant within seven days
9 after the date of the decision. If the protest is denied, the
10 notice shall state the reason for denial.

11 (3) The decision of the county board of equalization may
12 be appealed to the Tax Equalization and Review Commission in
13 accordance with section 77-5013 within thirty days after the date
14 of the decision.

15 (4) If the county board of equalization takes action
16 pursuant to section 77-1504 or 77-1507 and the taxpayer filed an
17 application for special valuation pursuant to subsection (3) of
18 section 77-1345, the county assessor shall approve or deny the
19 application within fifteen days after the filing of the application
20 and issue notice of the approval or denial as prescribed in
21 subsection (1) of this section. If the application is denied, the
22 applicant may protest the denial to the county board of
23 equalization within thirty days after the mailing of the notice of
24 the action of the county assessor. The protest shall be in writing
25 and filed with the county clerk. The county board of equalization
26 shall decide the protest within thirty days after the filing of the
27 protest by the applicant. The applicant may appeal the decision of
28 the county board of equalization to the Tax Equalization and Review

1 Commission in accordance with section 77-5013 within thirty days
2 after the date of the decision.

3 (5) Any applicant may petition the Tax Equalization and
4 Review Commission in accordance with section 77-5013, on or before
5 December 31 of each year, to determine whether the land will
6 receive special valuation for that year if a failure to give notice
7 as prescribed by this section prevented timely filing of a protest
8 or appeal provided for in this section.

9 Sec. 5. Any person otherwise having a right to appeal
10 may petition the Tax Equalization and Review Commission in
11 accordance with section 77-5013, on or before December 31 of each
12 year, to determine the actual value, special value, or recapture
13 value of real property for that year if a failure to give notice
14 prevented timely filing of a protest or appeal provided for in
15 sections 77-1501 to 77-1507.

16 Sec. 6. Section 77-1514, Revised Statutes Supplement,
17 2004, is amended to read:

18 77-1514. The county assessor shall prepare abstracts of
19 the property assessment rolls of locally assessed property of his
20 or her county on forms prescribed and furnished by the Property Tax
21 Administrator. The county assessor shall file the real property
22 abstract with the Property Tax Administrator on or before March 19
23 and the personal property abstract on or before June 15. The
24 abstracts shall show the taxable value of real or personal property
25 in the county as determined by the county assessor and any other
26 information as required by the Property Tax Administrator. The
27 Property Tax Administrator, upon written request from the county
28 assessor, may for good cause shown extend the final filing due date

1 for the real property abstract and the statutory deadlines provided
2 in sections 77-1381, 77-1381.01, 77-1384, and 77-5027. The
3 Property Tax Administrator may extend the statutory deadline in
4 section 77-5028 for a county if the deadline is extended for that
5 county. ~~7 and 77-5028.~~

6 Sec. 7. Section 77-5005, Revised Statutes Supplement,
7 2004, is amended to read:

8 77-5005. (1) Within ten days after appointment, the
9 commissioners shall meet at their office in Lincoln, Nebraska, and
10 enter upon the duties of their office.

11 (2) A majority of the commission or, in cases when a
12 panel of three commissioners hears a case, a majority of the panel
13 shall at all times constitute a quorum to transact business, and
14 one vacancy shall not impair the right of the remaining
15 commissioners to exercise all the powers of the commission.

16 (3) Any investigation, inquiry, or hearing held or
17 undertaken by the commission may be held or undertaken by or before
18 a panel of three commissioners. ~~with the approval of the~~
19 ~~commission.~~

20 (4) ~~The commission shall issue its final decision,~~
21 ~~accompanied by findings of fact and conclusions of law, in writing~~
22 ~~or on the record.~~

23 ~~(5)~~ All investigations, inquiries, hearings, and
24 decisions of a panel of commissioners and every order made by a
25 panel of commissioners shall be deemed to be the order of the
26 commission. The full commission may grant a rehearing and
27 determine de novo any decisions of or orders made by a panel of
28 commissioners. The thirty-day filing period for appeals under

1 subsection (2) of section 77-5019 shall be tolled while a motion
2 for rehearing is pending.

3 ~~(6)~~ (5) All hearings or proceedings of the commission
4 shall be open to the public.

5 ~~(7)~~ (6) The Open Meetings Act applies only to hearings or
6 proceedings of the commission held pursuant to the rulemaking
7 authority of the commission.

8 Sec. 8. Section 77-5007, Revised Statutes Supplement,
9 2004, is amended to read:

10 77-5007. The commission has the power and duty to hear
11 and determine appeals of:

12 (1) Decisions of any county board of equalization
13 equalizing the value of individual tracts, lots, or parcels of real
14 property so that all real property is assessed uniformly and
15 proportionately;

16 (2) Decisions of any county board of equalization
17 granting or denying tax-exempt status for real or personal property
18 or an exemption from motor vehicle taxes and fees;

19 (3) Decisions of the Property Tax Administrator
20 determining the taxable property of a railroad company, car
21 company, public service entity, or air carrier within the state;

22 (4) Decisions of the Property Tax Administrator
23 determining adjusted valuation pursuant to section 79-1016;

24 (5) Decisions of any county board of equalization on the
25 valuation of personal property or any penalties imposed under
26 sections 77-1233.04 and 77-1233.06;

27 (6) Decisions of any county board of equalization on
28 claims that a levy is or is not for an unlawful or unnecessary

1 purpose or in excess of the requirements of the county;

2 (7) Decisions of any county board of equalization
3 granting or rejecting an application for a homestead exemption;

4 (8) Decisions of the Department of Motor Vehicles
5 determining the taxable value of motor vehicles pursuant to section
6 60-3005;

7 (9) Decisions of the Property Tax Administrator made
8 under section 77-1330;

9 (10) Any other decision of any county board of
10 equalization;

11 (11) Any other decision of the Property Tax
12 Administrator;

13 (12) Decisions of the Tax Commissioner pursuant to
14 section 77-3520; and

15 (13) Any other decision, determination, action, or order
16 from which an appeal to the commission is authorized.

17 The commission has the power and duty to hear and grant
18 or deny relief on petitions. ~~brought pursuant to section 77-1380~~
19 ~~and any other petition the commission is authorized to hear.~~

20 Sec. 9. Section 77-5016, Revised Statutes Supplement,
21 2004, is amended to read:

22 77-5016. Any hearing or proceeding of the commission
23 shall be conducted as an informal hearing unless a formal hearing
24 is granted as determined by the commission according to its rules
25 and regulations. In any hearing or proceeding heard by the
26 commission or a panel of commissioners:

27 (1) The commission may admit and give probative effect to
28 evidence which possesses probative value commonly accepted by

1 reasonably prudent persons in the conduct of their affairs. It
2 shall give effect to the privilege rules of evidence in sections
3 ~~27-501 to 27-513.~~ It may exclude incompetent, irrelevant,
4 ~~immaterial, and unduly repetitious evidence~~ excluding incompetent,
5 irrelevant, immaterial, and unduly repetitious evidence and shall
6 give effect to the privilege rules of evidence in sections 27-501
7 to 27-513 but shall not otherwise be bound by the usual common-law
8 or statutory rules of evidence except during a formal hearing. Any
9 party to an appeal filed under section 77-5007 may request a formal
10 hearing by delivering a written request to the commission not more
11 than thirty days after the appeal is filed. The request shall
12 include the requesting party's agreement to be liable for the
13 payment of costs incurred and upon any appeal or review, including
14 the cost of court reporting services which the requesting party
15 shall procure for the hearing. The commission shall be bound by
16 the rules of evidence applicable in district court in any formal
17 hearing held by the commission. All costs of a formal hearing
18 shall be paid by the party or parties against whom a final decision
19 is rendered;

20 (2) The commission may administer oaths, issue subpoenas,
21 and compel the attendance of witnesses and the production of any
22 papers, books, accounts, documents, statistical analysis, and
23 testimony. The commission may adopt and promulgate necessary rules
24 for discovery which are consistent with the rules adopted by the
25 Supreme Court pursuant to section 25-1273.01;

26 (3) The commission may consider and utilize the
27 provisions of the Constitution of the United States, the
28 Constitution of Nebraska, the laws of the United States, the laws

1 of Nebraska, the Code of Federal Regulations, the Nebraska
2 Administrative Code, any decision of the several courts of the
3 United States or the State of Nebraska, and the legislative history
4 of any law, rule, or regulation, without making the document a part
5 of the record. The commission may without inclusion in the record
6 consider and utilize published treatises, periodicals, and
7 reference works pertaining to the valuation or assessment of real
8 or personal property or the meaning of words and phrases if the
9 document is identified in the commission's rules and regulations.
10 All other evidence, including records and documents in the
11 possession of the commission of which it desires to avail itself,
12 shall be offered and made a part of the record in the case. No
13 other factual information or evidence other than that set forth in
14 this section shall be considered in the determination of the case.
15 Documentary evidence may be received in the form of copies or
16 excerpts or by incorporation by reference;

17 (4) Every party shall have the right of cross-examination
18 of witnesses who testify and shall have the right to submit
19 rebuttal evidence;

20 (5) The commission may take notice of judicially
21 cognizable facts and in addition may take notice of general,
22 technical, or scientific facts within its specialized knowledge or
23 statistical information regarding general levels of assessment
24 within a county or a class or subclass of real property within a
25 county and measures of central tendency within such county or
26 classes or subclasses within such county which have been made known
27 to the commission. Parties shall be notified either before or
28 during the hearing or by reference in preliminary reports or

1 otherwise of the material so noticed. They shall be afforded an
2 opportunity to contest the facts so noticed. The commission may
3 utilize its experience, technical competence, and specialized
4 knowledge in the evaluation of the evidence presented to it;

5 (6) Any person testifying under oath at a hearing who
6 knowingly and intentionally makes a false statement to the
7 commission or its designee is guilty of perjury. For the purpose
8 of this section, perjury is a Class I misdemeanor;

9 (7) The commission shall hear appeals and cross appeals
10 as in equity and without a jury and determine de novo all questions
11 raised in the proceedings upon which the order, decision,
12 determination, or action appealed from is based;

13 (8) In all appeals, excepting those arising under section
14 77-1606, if the appellant presents no evidence to show that the
15 order, decision, determination, or action appealed from is
16 incorrect, the commission shall deny the appeal. If the appellant
17 presents any evidence to show that the order, decision,
18 determination, or action appealed from is incorrect, such order,
19 decision, determination, or action shall be affirmed unless
20 evidence is adduced establishing that the order, decision,
21 determination, or action was unreasonable or arbitrary;

22 (9) Any decision rendered by the commission shall be
23 certified to the parties and, if applicable, to the county
24 treasurer and the official charged with the duty of preparing the
25 tax list. When such decision becomes final, the officials shall
26 correct their records accordingly;

27 (10) If the appeal concerns a decision by the county
28 board of equalization that property is, in whole or in part, exempt

1 from taxation, the decision to be rendered by the commission shall
2 only determine the exemption status of the property. The decision
3 shall not determine the taxable value of the property unless
4 stipulated by the parties according to subsection (2) of section
5 77-5017;

6 (11) If the appeal concerns a decision by the county
7 board of equalization that property owned by the state or a
8 political subdivision is or is not exempt and there has been no
9 final determination of the value of the property, the decision to
10 be rendered by the commission shall only determine the exemption
11 status of the property. The decision shall not determine the
12 taxable value of the property unless stipulated by the parties
13 according to subsection (2) of section 77-5017;

14 (12) The costs of any appeal, including the costs of
15 witnesses, may be taxed by the commission as it deems just, except
16 costs payable by the appellant pursuant to section 77-1510.01,
17 unless the appellant is the county assessor or county clerk in
18 which case the costs shall be paid by the county; and

19 (13) The commission shall deny relief to the appellant or
20 petitioner in any hearing or proceeding unless a majority of the
21 commissioners present determine that the relief should be granted.

22 Sec. 10. Section 77-5018, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 77-5018. (1) The commission may issue decisions and
25 orders which are supported by the evidence and appropriate for
26 resolving the matters in dispute. Every final decision and order
27 adverse to a party to the proceeding, rendered by the commission in
28 a case appealed to the commission, shall be in writing or stated in

1 the record and shall be accompanied by findings of fact and
2 conclusions of law. The findings of fact shall consist of a
3 concise statement of the conclusions upon each contested issue of
4 fact. Parties to the proceeding shall be notified of the decision
5 and order in person or by mail. A copy of the decision and order
6 shall be delivered or mailed upon request to each party or his or
7 her attorney of record. Any decision rendered by the commission
8 shall be certified to the county treasurer and to the officer
9 charged with the duty of preparing the tax list, and if and when
10 such decision becomes final, such officers shall correct their
11 records accordingly.

12 (2) The commission may, on its own motion, modify or
13 change its findings or orders, at any time before an appeal and
14 within ten days after the date of such findings or orders, for the
15 purpose of correcting any ambiguity, clerical error, or patent or
16 obvious error. The time for appeal shall not be lengthened because
17 of the correction unless the correction substantially changes the
18 findings or order.

19 Sec. 11. Section 77-5019, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 77-5019. (1) Any party aggrieved by a final decision in
22 a case appealed to the commission and any ~~county or other political~~
23 ~~subdivision aggrieved by an order of the commission issued pursuant~~
24 ~~to section 77-1504.01 or 77-5028~~ party aggrieved by a final
25 decision of the commission on a petition shall be entitled to
26 judicial review in the Court of Appeals. Upon request of the
27 county, the Attorney General may appear and represent the county or
28 political subdivision in cases in which the commission is not a

1 party. Nothing in this section shall be deemed to prevent resort
2 to other means of review, redress, or relief provided by law.

3 (2) (a) Proceedings for review shall be instituted by
4 filing a petition and the appropriate docket fees in the Court of
5 Appeals and delivery of a copy of the petition to the commission
6 within thirty days after the date on which a final appealable order
7 is entered by the commission. All parties of record shall be made
8 parties to the proceedings for review. The commission shall only
9 be made a party of record if the action complained of is an order
10 issued by the commission pursuant to section 77-1380, 77-1504.01,
11 77-5020, or 77-5023. Summons shall be served on all parties within
12 thirty days after the filing of the petition in the manner provided
13 for service of a summons in section 25-510.02. ~~If the commission~~
14 ~~is not a party of record, the petitioner shall serve a copy of the~~
15 ~~petition and a request for preparation of the official record upon~~
16 ~~the commission within thirty days after the filing of the petition.~~
17 The court, in its discretion, may permit other interested persons
18 to intervene. No bond or undertaking is required for an appeal to
19 the Court of Appeals.

20 (b) A petition for review shall set forth: (i) The name
21 and mailing address of the petitioner; (ii) the name and mailing
22 address of the county whose action is at issue or the commission;
23 (iii) identification of the final decision at issue together with a
24 duplicate copy of the final decision; (iv) the identification of
25 the parties in the case that led to the final decision; (v) the
26 facts to demonstrate proper venue; (vi) the petitioner's reasons
27 for believing that relief should be granted; and (vii) a request
28 for relief, specifying the type and extent of the relief requested.

1 (3) The filing of the petition or the service of summons
2 upon the commission shall not stay enforcement of a decision. The
3 commission may order a stay. The court may order a stay after
4 notice of the application for the stay to the commission and to all
5 parties of record. If the commission has found that its action on
6 an application for stay or other temporary remedies is justified to
7 protect against a substantial threat to the public health, safety,
8 or welfare, the court may not grant relief unless the court finds
9 that: (a) The applicant is likely to prevail when the court finally
10 disposes of the matter; (b) without relief, the applicant will
11 suffer irreparable injuries; (c) the grant of relief to the
12 applicant will not substantially harm other parties to the
13 proceedings; and (d) the threat to the public health, safety, or
14 welfare relied on by the commission is not sufficiently serious to
15 justify the commission's action in the circumstances. The court
16 may require the party requesting the stay to give bond in such
17 amount and conditioned as the court directs.

18 (4) Within thirty days after service of the petition or
19 within such further time as the court for good cause shown allows,
20 the commission shall prepare and transmit to the court a certified
21 copy of the official record of the proceedings had before the
22 commission. The official record Upon receipt of a petition the
23 date for submission of the official record shall be determined by
24 the court. The commission shall prepare a certified copy of the
25 official record of the proceedings had before the commission in the
26 case. The official record, unless limited by the written request
27 of the petitioner, shall include: (a) Notice of all proceedings;
28 (b) any pleadings, motions, requests, preliminary or intermediate

1 rulings and orders, and similar correspondence to or from the
2 commission pertaining to the case; (c) the transcribed record of
3 the hearing before the commission, including all exhibits and
4 evidence introduced during the hearing, a statement of matters
5 officially noticed by the commission during the proceeding, and all
6 proffers of proof and objections and rulings thereon; and (d) the
7 final order appealed from. The commission shall charge the
8 petitioner with the reasonable direct cost or require the
9 petitioner to pay the cost for preparing the official record for
10 transmittal to the court in all cases except when the petitioner is
11 not required to pay a filing fee. ~~The commission may require~~
12 ~~payment or bond prior to the transmittal of the record.~~ If payment
13 is required, payment of the cost, as estimated by the commission,
14 for preparation of the official record shall be paid to the
15 commission prior to preparation of the official record and the
16 commission shall not transmit the official record to the court
17 until payment of the actual costs of its preparation is received.

18 (5) The review shall be conducted by the court for error
19 on the record of the commission. If the court determines that the
20 interest of justice would be served by the resolution of any other
21 issue not raised before the commission, the court may remand the
22 case to the commission for further proceedings. The court may
23 affirm, reverse, or modify the decision of the commission or remand
24 the case for further proceedings.

25 (6) Appeals under this section shall be given precedence
26 over all civil cases.

27 Sec. 12. Section 77-5026, Reissue Revised Statutes of
28 Nebraska, is amended to read:

1 77-5026. Pursuant to section 77-5023, if the commission
2 finds that the level of assessment of a class or subclass of real
3 property fails to satisfy the requirements of section 77-5023, the
4 commission shall issue a notice to the counties which it deems
5 either undervalued or overvalued and shall set a date for hearing
6 at least five days following the mailing of the notice unless
7 notice is waived. The notice unless waived shall be mailed to the
8 county clerk, county assessor, and chairperson of the county board.
9 At the hearing the legal representatives of the county may appear
10 and show cause why the value of a class or subclass of real
11 property of the county should not be adjusted. A legal
12 representative of the county may waive notice of the hearing or
13 consent to entry of an order adjusting the value of a class or
14 subclass of real property without further notice. At the hearing,
15 the commission may receive testimony from any interested person.

16 Sec. 13. Section 77-5028, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 77-5028. After a hearing conducted pursuant to section
19 77-5024 or 77-5026, the commission shall enter its order based on
20 information presented to it at the hearing. The order of the
21 commission shall be sent by certified mail to the county assessor
22 and by regular mail to the county clerk and chairperson of the
23 county board on or before May 15 of each year or the date
24 determined by the Property Tax Administrator if an extension is
25 ordered pursuant to section 77-1514, unless the offices of the
26 commission are closed, then the order of the commission shall be
27 sent by the end of the next day the commission's offices are open.
28 The order shall specify the percentage increase or decrease and the

1 class or subclass of real property affected or the corrections or
2 adjustments to be made to the class or subclass of real property
3 affected. The specified changes shall be made by the county
4 assessor to each item of real property in the county so affected.

5 Sec. 14. Original sections 60-3005, 60-3006, 77-5018,
6 77-5019, 77-5026, and 77-5028, Reissue Revised Statutes of
7 Nebraska, and sections 77-202.04, 77-1345.01, 77-1514, 77-5005,
8 77-5007, and 77-5016, Revised Statutes Supplement, 2004, are
9 repealed.

10 Sec. 15. The following section is outright repealed:
11 Section 77-5032, Reissue Revised Statutes of Nebraska.

12 Sec. 16. Since an emergency exists, this act takes
13 effect when passed and approved according to law.